



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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July 20, 2000

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Second District, Stockton

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Third District, Torrance

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Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

JAMES E. SPEED
Executive Director

No. 2000/041

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPERTY TAX RULE 308.6.
APPLICATION FOR EQUALIZATION BY MEMBER, ALTERNATE MEMBER,
OR HEARING OFFICER

Section 1622.6 of the Revenue and Taxation Code was amended by the Statutes of 1999, Chapter 941 (Senate Bill 1231), effective January 1, 2000. The amendment eliminates the requirement that an individual appointed as a special alternate assessment appeals board member be a resident of the county in which the application is filed.

This statutory change invalidates a portion of Property Tax Rule 308.6, *Application for Equalization by Member, Alternate Member, or Hearing Officer*. Section 1622.6 should be followed as the controlling authority.

Enclosed is a copy of proposed revisions to Property Tax Rule 308.6 necessitated by the amendment of Section 1622.6. Rule 308.6 will be scheduled for a Public Hearing.

Any suggestions or questions regarding the proposed revisions to Property Tax Rule 308.6 should be submitted to Sherrie Kinkle at (916) 322-2921, e-mail skinkle@boe.ca.gov, fax (916) 323-8765. Please submit your comments by August 31, 2000.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:sk
Enclosure

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

RULE 308.6. APPLICATION FOR EQUALIZATION BY MEMBER, ALTERNATE MEMBER, OR HEARING OFFICER.

Reference: Sections 1622.6, 1636.5, Revenue and Taxation Code.

- (a) An application for equalization filed pursuant to sections 1603 or 1605 of the Revenue and Taxation Code by a member or alternate member of an assessment appeals board or an appointed hearing officer shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed.
- (b) A special alternate assessment appeals board member may hear only the application or applications for equalization set forth in the superior court order appointing such member.
- (c) Any person shall be eligible for appointment as a special alternate assessment appeals board member ~~who is a resident of the county in which the application is filed and who is a person the presiding judge of the superior court has reason to believe is possessed of competent knowledge of property appraisal and taxation~~ meets the qualifications set forth in section 1624.
- (d) Sections 1624.1 and 1624.2 of the Revenue and Taxation Code shall be applicable to the appointment of a special assessment appeals board member.

History: Adopted June 13, 1974, effective June 14, 1974.
Amended December 17, 1975, effective January 25, 1976.
Amended October 6, 1999, effective April 22, 2000.